

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 – Special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by composition taxpayers – Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 126

**Dated: 29-11-2024
Read the following:-**

1. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 36/2023 - Central Tax, Dated.04.08.2023.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Letter No.A(1)/48/2022, Dated.27.09.2024.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette, Dated:29.11.2024:-

NOTIFICATION

In exercise of the powers conferred by section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons paying tax under section 10 of the said Act (hereinafter referred to as the said person), namely:—

- (i) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (ii) the electronic commerce operator shall collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person and pay to the Government as per provisions of sub-section (3) of section 52 of the said Act; and
- (iii) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

2. This notification shall be deemed to have been come into force with effect from the 1st day of October, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**S.A.M.RIZVI
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (It is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, JeevanBharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, BasheerBagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana, Hyderabad.

The Law (A) Department.

The P.S. to Secretary (MR) to Hon'ble Chief Minister.

The P.S. to Principal Secretary to Government, Revenue(CT&Ex) Department.

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER